

The following expenses for public tree care (street, park, cemetery) may be counted in meeting the \$2 per capita requirement for Standard 3:

- * city workers' salaries (or percentage thereof if tree care is only a portion of their job)
- * contract work
- * tree board salary (most are volunteer, some are paid)
- * tree purchases
- * watering
- * fertilizing
- * insect control
- * staking
- * mulching
- * dead tree removal
- * stump removal
- * pruning by city employees
- * leaf and brush pick-up
- * biomass recycling
- * survey or inventory expenses
- * computer inventory software
- * equipment purchases
- * equipment rental
- * equipment maintenance
- * Arbor Day program
- * prizes for Arbor Day contests
- * tree care conferences and workshops attended by city workers
- * memberships in and donations to tree organizations
- * public education materials - brochures, newsletters, etc.
- * administrative time
- * insurance

(grant monies expended for any of these items may be counted)

At the discretion of individual states, you can include volunteer contributions--labor and material--toward the \$2 per capita requirement. You can either figure volunteer work at minimum wage or with some other reasonable, uniformly applied formula. You can include tree work by public utilities at your state's option also. Please contact your state urban & community forestry coordinator to see if your state allows these to be counted.